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GALLAWAY & KEATING,

M. C. GALLAWAY & Second street.

MEMPHISAPPEAL

THURNDAY MORNING, DEC. 28, 1876.

mise on Tilden and Wheeler. A few eager expectants would readily sacrifice principle for office, and sell out Governor Hendricks for place and emoluments. But the BIGHT AND JUSTICE TRIUMPHANT Democracy of the country should tolerate no The Presidential muddle may now be conbargain which involves the sacrifice of Govsidered as settled, the inauguration of Samernor Hendricks, whose great name and unnei J. Tilden no longer a question of doubt. bounded popularity redeemed his own State The conspiracy, planned and arranged pendand contributed largely to the victory of his ing the late Presidential election, to swindle party. Any compromise with the conspirathe people out of their choice for President, tors would be to condone the crime which has ignominiously failed, and the country is was hatched to elect Hayes by fraud. There rejoicing that the day of deliverance from must be no concession on the part of Demo-Radical misrule, which was sought to be percrats. One party is all right, and the petuated by a most wicked fraud, is nigh at other is all wrong. The Democrats are as hand. The outlook is most encouraging; well satisfied that Tilden has been honestly the danger of Mexicanizing the republic has elected by the people as they are of their own passed, and every patriotic heart is filled with existence. They know, too, with equal cerjoy and a renewed faith in the perpetuity of tainty, that an effort has been made our institutions. The men who believe that to elect Hayes by a gigantic the man elected by the people to the Presi- fraud. In such a contest honest dency should be inaugurated, have got their Democrats will not listen to any proposition hooks well fastened into the fraud by which to a compromise. They are not contending the Radicals meditate the election of a mi- for office and spoils, but for principles, for nority candidate, and will not take them out. justice, for right, for law, for the constitution Indeed, there is wavering all along the line, in all its integrity, and for the perpetuity of and the Republicans are on the very point of the republic. In such a view of the case giving way in confusion, gallantly pressed as there is no room for anything but a fair and they are by the resolute Democracy, who in square consideration of all the stubborn facts. this war with usurpation and fraud, will win | If we are right, we must maintain that right | ges a second great victory. Since the change at all hazards by standing with equal firmness in Orogon and Florida; to both Tilden and Hendricks. If the facts the unmistakable indications show that Hayes and Wheeler have received it will not do to count Hayes a majority of the votes cast in Louisiana and in by fraud, the Chandlers and the Sher- Florida, that justice, the law and the constimans and the Mortons have lost much of tution are with them, they should be inaugutheir insolence. Grant seems less disposed rated, and the Democracy must yield. to continue his mischievous intermeddling and to play the part of an intruder and LETTERS FROM THE PEOPLE. usurper. The action of the supreme court of Florida means that the State is to have a

society on this continent would move smooth-

ly on under the oil of confidence, which the

the head of the government would inspire in

all classes! The robberies, extravagance, and

wasteful expenditure of the people's money

would cease; a new civil service reform would

take the place of the one which has de-

banched the public morals and sapped the

public confidence in the office-holding classes

of the country, who, judging from the result

of GeneralGrant's administration, have been

selected more with reference to their capacity

for plunder than the old Jeffersonian rule of

honesty, ability, and efficiency in the per-

The success of Tilden must not be alloyed

r tainted by any treachery to that pure and

ncorruptible statesman and patriot, Governor

Thomas A. Hendricks. The Democrats must

insist on everything they honestly won at the

polls, and the election of Governor Hendricks

was one of their triumphs. In their despera-

tion the Republicans would gladly compro-

formance of their duties.

lature, two Democratic congressmen, and, EDITORS APPEAL-I propose as briefly as above and beyond all these glorious results, possible to state some objections to Mayor Plippin's plan of settling the city debt. In it certainly gives the electoral vote of the State, as the people cast it, for Tilden. the first place we take the following facts Laus Dee! The certainty of Tilden's inaugu-ration invests the name of this great man owes now \$5,827,000. To credit this she has with renewed interest. He has been tried \$827,000 in what the mayor estimates to be available assets, which estimate we think a nistake; but accept as true for the sake of and not found wanting in anything. In the wider field to which he has been called he argument. The annual expenditure of the will be equal to his opportunities. Pure as city then consists of two great items: Washington, wise as Jefferson, and as resolute of purpose as Jackson, he will make a "cannot possibly be less with the most rigid President worthy of the better days of the economy and President worthy of the better days of the republic. No other man in the country is so well fitted to inaugurate a new era of prosperity and to allay sectaonal hatreds. A practice which must be borne in mind by any one perity and to allay sectional hatreds. A pracdesirous of understanding the question to be tical reformer, he will cleanse and purify the discussed. All the figures herein are taken public service, which has been debauched and from the mayor's messages at various times, mostly from that of November 1, 1876. Then corrupted beyond any precedent in the hisour present situation consists in having to raise for municipal purposes \$615,000 annualtory of civilized nations. We look forward to the administration of Mr. Tilden, y from \$23,000,000 of taxable property. do this requires a tax of over two and a half per cent.—in decimals 2.65 per cent. This, then, is our present condition, which the appalling as are the difficulties which sixteen years of maladministration have created, without doubt, distrust or apprehension. mayor justly says "it is impossible for the city to pay." Let us, therefore, see how the figures of the mayor's plan will compare with these. The embodiment of the reform spirit which secured his nomination and election, and fit-

first place there is the In the ted by long study and preparation for the dufour and five per cent. clauses for the first five years. This just saves us during ties he will assume on the fourth of March, he will make haste to abolish sinecures, to rethe thirty years \$135,000 of interest against paying six per cent. on same amount from duce the army of active office-holders and the beginning. It is a mere sop to Cerberus and unfortunately not even a mouthful, be employes, to drive out jobbers and speculators on official favor, to cut down public exing a yearly saving of only \$4500, or just penditures, to lessen the public burdens by about what would sure itself in salaries if we had a few less officials. At the end of fire nomy, retrenchment and reform, and to years we would find our taxes coming along bring back the government to the simple and again at the rate of six per cent. on \$3,000,-000, requiring a tax of \$1 93 per cent. on present values, and then the tax would remain honest ways of the earlier and better times. The inauguration of Tilden will restore pubilterable for the next twenty-five years! lie confidence, revive our industries and re-Now, before I began to read the late establish our prosperity. It will give peace ipal literature I always supposed that "compromises" were based upon what the dettor was able to pay. We all know what the claim of the creditor is—it is just one hundred cents on the dollar. But if the city asks a compromise, its terms to be of value must depend upon what she is fully able to pay. There is no such thing as a compromise twice. The good lady, thinking the men had called with a view to making the exchange, readily admitted them to the kitchen. The white man made a searchto the south and harmony between the north and the south. It will put an end to the intervention of bayonets in elections, and withdraw from the capitals of the southern States the corporal and his guard; invested with authority to pass upon the election of members to the legislature. It will induce the freedproposed, if we fail to meet all the obligamen to cast their ballots as they please, and ons of this plan, we are remitted to our to learn that the chief end of the colored man present position, only worse, and forever estopped from "compromising." Now, is there a business man in Memphis who will is not to be the serf of unprincipled carpetbaggers, who have so long used him to foist say this city is able to pay a tax of two per themselves into power, where they could rob cent. for the next thirty years on an enormous assessment of \$23,000,000? Yet, the and oppress the people. Such will be the mayor speaks of "compromising at sixty per cent. of the city's debt" as if taking off forty per cent. settled the question. In point of fact, we cannot pay this nor half of it. To fruits of Tilden's election, and we congratulate the readers of the APPEAL on the cerum up the objections to be urged to the

plan as stated in his message November 1, 1876, and the bill to amend the In an article published in yesterday's Ar-PEAL, from the New York World, it was 1. All options are against the city. If she shown that the Democrats at Washington are still reducing expenditures in their appropria- fails once during thirty years to pay punctually, all is lost. But we know hardly half the taxes tions. These facts show that the Democrats are collected on time each year. 2. There is no distinction made between did not use the cry of reform during the late

tainty of his inauguration.

in congress. If the Democrats have saved so

cal senate and the corrupt administration of

Grant have thrown in their way,

canvass as a clap-trap to catch votes. The 3. The bill authorizes only I per cent.tax for article to which we refer demonstrates that article to which we refer demonstrates that general purposes. This would only give us the Democrats will reduce the expenses of \$230,000, while the mayor says: "It is imposthe government nearly one half of what it sible to do with less than \$265,000." See meshas cost under Radical rule. This is a favorable omen of what we may expect under

mere than the city possibly can pay, or the administration of Tilden, who is a greater | than she ought to pay. 5. The plan puts the issue between the city economist and reformer than his party friends and its tax-payers, by providing that all the matured indebtedness shall be "receivable for every kind of city dues." At present the much in spite of all the obstacles of a Radiissue is between the city and her creditors, with all the legislative and judicial power of the State to back the city, if she chooses to

what may not the people of the counment at retrenchment and reform by the Let us organize and resist. Mandamuses are scarecrows. In the face of an organized resistance of the people they are utterly worth-less. History is full of instances. Tax titles stances, when the administration of the great reformer, Samuel J. Tilden, is fairly launched to the property of a whole community are acon the country? May it not be presumed doubt laudably anxious to crown his adminwith safety that one hundred million dollars will be saved to the people an mally by his administration on the average annual expenditure of the last eleven years, since the war ended, of Republican administration, and more than four years, since the war ended, of Republican administration, and more than four hundred million dollars; the average expenditure of the loss of the year of the government for four years, calculated on such a basis? From April 15, 1855, to the present time, the average annual expenditure of the power ment in the world, "for proposition therefore, ago annual expenditure of the government for four years during this per molion dollars; the average expenditure of the government for four years administration to the circuit serving at Mr. Tuiden's efforts at retrenchment in the State of New York, but that he would bring the entire expenses of the national government, during his term of administration.

**State of New York, but that he would bring the entire expenses of the national government, during his term of administration.

**What as inspiring effect the saving of four what is a market of the saving of four istration with the glory of a settlement of our lars will be saved to the people an-

MEMPHIS APPEAL What a vast effect it would have in releasing sell for in the market the better terms we can capital from its hiding-places and indu-probably obtain. For one, as a tax-payer, I wish they were selling to-day, and forever, at one cent on the dollar. And if the mayor cing it with confidence once more to embark in the ten thousand industries of the land, which | will cease carring for the appreciation of bonds now lie dorntant and idle under the "Upas and go to work in the proper manner to help tree" of this administration! How it would his people instead of the creditors, we can romise our debt at a proper figure; and give profitable employment to the hundreds of thousands of laborers who now compose the cent, on the claims not only just to them, but vast tran of the north demanding bread or absolutely as much as see are able to pay in

the vast machinery of human any event. The Situation and Outlook. EDITORS APPEAL-When Charles I of England sent his attorney-general to the great head and heart of Samuel J. Tilden at use of lords to impeach four of the leading embers of the house of commons and rashly went in person, accompanied by an armed force to the house to arrest them, he struck the scales from the eyes of the people and called into action a spirit that ultimately led to the establishment of a constitutional government on the British isle that has don nore for freedom and civilization than all the other governments in the world combined. London was in an uproar and the community was stirred to the bottom, Mr. St. John, a leading Democrat, and Mr. Hyde, a moder-ate royalist, who desired reform, met on the street. The former was jubilant over the conduct of the king, and the latter grieved to the heart, and expressed surprise at the state of mind on the part of his friend, saying to him: "Mr. St. John, how can you rejoice a this rash and imprudent act of his majesty! "Sir," replied the former, "it will never b better in England until it is worse." all the teaching of experience be a lie, we are just now in the same fix. A LOOKER-ON.

CHURCHES NEEDED.

A Call Upon the Business Men and Property-Holders of the City to Secure a Large Hall for Gospel Purposes.

We give the following a place in the hope hat the suggestions it contains will meet with approval and support: To the Business Men and Property-Holders of the

Upon a calculation at least approximately true, the Protestant churches in the city will afford sitting for between ten thousand and twelve thousand people. Now, taking the population of the city to be sixty thousand, there are in Memphis forty-eight thousand people without church accommodation in Prostant churches in the city. This shows a defect in the means of religious instruction not at all creditable to the people of Memphis, though, perhaps, no worse than many other cities in the United States. To remedy this need, so far as it can be done at the present, I beg to suggest to the business men and property-holders of the city, the propriety of securing the use of some large room in the city where public service can be held and the gospel preached to all who will attend without charge. The Pastors' asso-ciation in the city will, no doubt, undertake to see that the pulpit shall be filled every Sabbath morning and evening. I do not belong to the association, nor have I this year any pastoral charge, but I will pledge my-self, if desired, to fill the pulpit one, and if two Sabbaths in every month. ne | astors' association think of the sug-n | take action in the matter. P. T. SCRUGGS,

BEN HILL.

Pen Picture by the Correspondent of a Western Newspaper.

A Washington correspondent of the Cleve-land (Ohio) Herald gives the following pen picture of the representative from the ninth Georgia district: "Mr. Hill is now fifty-three ge; is a Georgian by man of fine personal presence, being above the average hight, lithe and sinewy, without any appearance of leanness. He has a square face, large, steady-glancing, blue-gray eyes, a thin-lipped, firm-set mouth—the up-per lip cleanly shaven always, with a full, per lip cleanly shaven always, with a full, clipped beard. The hair is rather bristling and slightly wavy, standing up and back from his forehead, and is, together with his whiskers, of a yellowish brown color, with small bald spot on the crown. He possess an exceedingly pleasant, almost musical voice, and is graceful and easy in ges-ticulation. The most characteristic point connected with his personal bearing is the peculiar manner in which he habitually cares his head, which he does by dropping his ries his head, which he does by and out from under his eyebrows. This does alike in walking or sitting, but when speaking he throws his head up and square. Mr. Hill is one of the most scholarly men in congress, and is a great lover of books and ome. He is never seen in the hotel lobbies or rolling around as the common run of con-gressmen do, and he is never absent from the house whenever any matter of importance is inder discussion, for his peculiar attitude will always arrest the eye of the observer as he sits somewhere near the man who may be speaking, so that he may hear clearly what is going on in the noisy chamber.

THE CHEEK OF A TRAMP.

He Enters the Residence of a Promi nent Citizen, has a Fire Lighted. Victuals Cooked, and Quietly Sits Down and Eats them, Helped by His Cooks

One of the cheekiest things we ever heard of izens a few days ago by a tramp. The gen-tieman and his good lady had been contem-plating the exchange of their cooking-stove for a range, and had frequently discussed the matter among themselves. One day a week or so ago a white man and a negro called at with power to assess and collect the taxes in ng survey of the stove, and then ordered the the system of making and main-negro, his accomplice, to make a fire in it. taining the levees in Louisiana which foring survey of the stove, and then ordered the the The lady still not mistrusting the intent of merly prevailed; which was that the riparian the rascals, furnished the material to make the fire. After the fire had been made in the stove, the white man placed the coffee boiler their lands. This duty was executed under on and made a pot of coffee, and then coolly walked to the cupboard and helped himself to whatever eatables he could find, when the wo (the white man and negro) sat down and | of inspectors by them appointed. In some asted to the entire satisfaction of their appetites. The last operations of the tramps petites. The last operations of the tramps levees were managed by the parish itself or by a district composed of several parishes, pelpless, being even afraid to leave through proper officers appointed by the poafter her husband. always given orders that when any one applied for something to eat they should be sup-of Carroll, Madison and Catahoula (Cataplied. His servant had become so accustomed houla, however, being soon after excluded) to answering the call of these intolerable nuisances that she almost knew the peculiar | the following year, was limited to the alluvial tingle of the door-bell when these people visited the house, and would always prepare a lunch and carry it to the door when she answered the call. On one occasion she for the support of the levees within the bell, and she as usual bundled up some ing which was from time to time changed, eatables, went to the door, and handed it out. This tax was directed to be collected annually to the visitor, who happened to be a gentle-man friend of the family, who had called to pay a friendly visit. He humored the mis-sioners. To carry out the act three commistake by accepting the lunch with many sioners were appointed from each parish, and thanks, and then inquired if the lady and gentleman of the house were in, and presenting

A Valuable Medical Treatise. the levees to be repaired and built. In 1853 The edition for 1877 of the sterling medical annual, known as Hostetter's Almanac, is now ready, and may be obtained, free of cost, of druggists and general country dealers in all parts of the United States and British Americal States and British American British British American British British American British parts of the United States and British America, and indeed in every civilized portion of the western bemisphere. This Almanac has been issued regularly at the commencement of every year for over one-fifth of a century. It combines, with the soundest practical advice for the preservation and restoration of 1860; and the legal provisions then in force

What an inspiring effect the saving of four hundred million dollars would have on the down-trodden tax-payers of this country!

The cheapest and best steam dyeing and hundred million dollars would have on the down-trodden tax-payers of this country!

The cheapest and best steam dyeing and best steam dyeing and cleaning house in the city is at 246 Second labelities of the said board; or street.

The cheapest and best steam dyeing and levee district (lands included in might be necessary to build and repair to the celebrated brain failure sheet and take up any or for the said board; or street.

The cheapest and best steam dyeing and levee district (lands included in might be necessary to build and repair to the country in the city, making Flour, Back Color to the necessary to build and repair to the color of the said board; or street in the city, making flour, Back Color to the necessary to build and repair to the city is at 246 Second liabilities of the said board; or street.

The cheapest and best steam dyeing and levee district (lands included in might be necessary to build and repair to the city is at 246 Second liabilities of the said board; or street.

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The cheapest and best steam dyeing and levee district (lands included in might be necessary to build and repair to the city is at 246 Second labelity. The cheapest and take up any or for the city is at 246 Second labelity. The cheapest and take up any or for the city is at 246 Second labelity. The cheapest and take up any or for the city is at 246 Second labelity. The cheapest and take up any or for the city is at 246 Second labelity. The cheapest and take up any or for the city is at 246 Second lab

DEATH OF CORPORATIONS.

Its Effects to Abrogate all Contracts. Nullify all Obligations, and Wipe Out Every Cent of Indebtedness.

A Short Road to the Ruin of the Bondholder's Cause-If we Choose, he has no Recourse but Through the Legislature.

By request we make room for the following ery important opinion by the supreme court of the United States, decisive of the question other governments in the world combined. of release from corporation debts by any body
When the next morning the whole city of people however onerously situated in that We give the opinion in full, as deregard. livered by the court: SUPREME COURT OF THE UNITED STATES.

> Iss. M. Barkley, Plaintiff in Error, In error to the The Board of Levee Commissioners of the Parishes of Madison and Carroll, and the Police Juries of the Parishes of Madison and Carroll Circuit Court of the United States for the District of Louislana. and Carroll.
>
> corporation created for municipal purposes being superseded by new and different corporations created for the same purposes, ceases to exist except so far as its existence is expressly continued for special objects, such as setting up its indebtednesse, and the like.
>
> In such case, no provision is made for the con-

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them to make such levy.
or can the court order the marshal to levy taxes in

such a case; nor in any case, except where a specific law authorizes such a proceeding. Inder these circumstances, the judgment creditor is, in fact, without remedy, and can only apply to the legislature for relief. legislature for legish. Mr. Justice Bradley delivered the opinion of the

court below for a mandamus to be directed to the board of levee commissioners of the parishes of Madison and Carroll, in the State of not such power, and cannot fill vacangies in instalments, from year to year, and collect

be enforced, was originally commerced on the twenty-third of August, 1867, in the dis-trict court of the thirteenth district of Louisiana, against the board of levee commissioners of the parishes of Carroll and Midison, for money due on levee warrants or scrip, being evidences of debt for work and labor able property in said parishes; that this suit was afterward removed by the plaintif (who is a citizen of Teonessee) into the circuit court of the United States, and the police uries of said parishes were made parties thereto; that judgment was entered against the board of levee commissioners on the day before mentioned, for over one hundred thousand dollars; that the said board, after having acted under prior statutes, was cre-March 10, 1859; that in March, 1861, each of said parishes was made a separate levee district; but the power to assess and collect taxes to meet their indebtedness was continued in the old board; that, when the suit was commenced, William Sutton, president ioner for Carroll, and the three commissioners for Madison were living, but Sutton and Chambloss have since died, and no vacancies have been filled by election or otherwise. The petition further states that a writ of viers facias has been issued on the judgment and returned unsatisfied, after demand made on the secretary and treasurer of the board, they, as well as the police juries of the parishes, pretending that the board was dissolved, and ailing to point out any property belonging thereto. The petitioner further contends that the two parishes are the really interested parties, and that, if the old board of commissioners cannot act, it is the duty of the police juries to assess and collect sufficient taxes on the taxable property of the two parishes to

A rule was taken on the surviving members of the board of levee commissioners and on the police juries of the parishes of Madison and Carroll, to show cause why a mandamus should not issue as prayed.

The former, by exception and answer, set up various grounds of defense, the most important to note being that the corporation of levee commissioners was defunct by resignation and death, only three (who were not a was perpetrated on one of our prominent cit- quorum) remaining alive; also, that the judgment was void because no service of process had ever been made on the corporation The police juries answered that they were listinct corporations from that of the board

> After receiving evidence and hearing the parties, the court below refused the man-

jury vs. Britton (15 Wall., 566), to explain instances, by virtue of special statutes, the d any one away lice juries, or otherwise, and the necessary
The gentleman had expenses were raised by means of a tax levied swered the call. On one occasion she for the support of the levees within ought she detected the beggar's tingle of the district, the amount and mode of assessers," with power to fill vacancies in the board appoint officers, lay out the district into wards with one inspector to each ward, and order

would seem from these enactments that the specific tax of ten cents on each acre was intended for current expenses of levees, and that the ad ralorem tax was intended to meet any deficiency and to pay prior obligations incurred. These taxes were declared to be a first lien and privilege upon the property subject thereto; and on return by the sheriff or collector that it had been

demanded and not paid, the district judge might grant an order of seizure and sale.

Thus stood matters in 1860. But by act

sed in March, 1861 (laws of 1861, pp.

96, 110, 118), the levee district of the parishe of Madison and Carroll was abolished by the creation of two new separate districts com posed of the said parishes respectively; and since that time the election of members the old board has ever been held, the term of office of the then existing members hav ing expired in 1862; and the board has been functus officio, and has for over fifteen years past ceased to have any duties to perform, or any exist ence whatever, except for the purpose of dis-charging its old indebtedness. By the death of the president, and the other members from Carroll, only three members survive, and these were all elected from the parish of Madison. In 1866, at the close of the war, an entirely new system, uniform throughout the Slate, was adopted by putting all the levees under the charge of a single board, called the board of levee commissioners (laws of 1866, pp. 34, 36), and afterward under the board of inblic works of the State (digest of statutes of Louisiana, vol. 2, p. 398, tit. public works); and this board has been finally superseded by a private corporation called the Louisiana byee company, which performs the work by contract with the State.

special objects, such as settling up its independences, and the like.

If, in such case, no provision is made for the continuance or new election of the officers of such corporation, the functions of the existing officers will cease when their respective terms expire, and the corporation will be defacte extinct. In such case, also, if there be a judgment against the corporation, mandamus will not lie to enforce the assessment of taxes for its payment, there being no officers to whom it may be directed.

The court cannot by mandamus compel the new corporations to perform the duties of the extinct corporation is not the lety of taxes for the payment of its debts, especially where their territorial jurisdiction is not the same, and the law has not authorized them to make such lety.

In the first place, we think that the cor-poration of the board of levee commissioners of the parishes of Madison and Carroll is n longer in existence as a matter of fact. It is true that the acts of 1861, abrogating the district, and creating two separate districts, one for each parish, did not in terms aboush the old corporation, but reserved to it the power to levy taxes in order to meet its outstanding indebtedness. But the creation of the new districts, providing (as was done) for the elec-Louisiana, to compel such of said board as then survived, to proceed to assess and collect a tax for the payment of a certain judgment alleged to have been recovered by the petitioner against the said board on the nineteenth day of June, 1872; or, if the court should be of opinion that the survivors have not such power, and cannot fill vacangies in continuance by election, except so far as may their body, then that the police juries of said parishes of Madison and Carroll should perform that duty, and assess and collect sufform that duty, and assess and collect surficient tax to pay said judgment; or, if the court should be of opinion that it had not power to make either of said orders, then held since that time. The term of office of the commissioners expired in November, 1862, the commission was made in the laws constant. sufficient taxes upon the property subject to taxation for levee purposes in said parshes to taxation for levee purposes in said parshes to the first true a general act had been passed in the first true a general act had been passed in the first true a general act had been passed in the first true as general act had been passed i stituting the board, that the members should hold over until the election of their successors. pay said judgment debt, interests and costs; and for general relief.

The petition, among other things, states that the suit in which the judgment sought to that the suit in which the judgment sought to ducted into office. But the members of this board were neither State nor purish officers, and the laws for electing others in their stead had ceased to have operation. And although, in ordinary cases, where an election has been omitted, officers may continue to act as offibeing evidences of debt for work and labor done upon the levees in said parishes, for the payment of which the laws of Louisiana had acts will bind the corporation which they repprovided the assessment and collection of resent; yet where, as in this case, no further taxes, and liens and privileges upon all tax-provision is made for any further election, able property in said parishes; that this suit been abrogated or superseded. think that any implied power to continue in office beyond the prescribed period exists. Our attention, however, is called to the ac (laws 1867, pp. 264-272), by which the corpor ation is assumed to be in existence and is authorized to make and issu certain bonds, and for that purpose it is de clared (section 10) that "the board of levee commissioners shall continue in office, with the power of filling vacancies in said board until their successors shall be duly elected and qualified according to law, and all powers

granted to said board of levee commi by any of the acts aforesaid, or by any other bers of the board now in office, and any mem bers appointed or elected as above described. This provision is evidently based upon a fals suggestion. 'It supposes that "successors' could be "elected and qualified," when there was no law then in existence for any such purpose. A different system was in operation and had taken the place of that which provided for the election of these commi The act also declares that the board of leve ners shall continue in office, taking for granted that they were in office, when, in fact, as we have seen, they were not. thermore, this act was one of the acts expressly excepted from the operation of the 149th article of the constitution of 1868, which validated all laws passed since the ordinance of secession in 1861. The express exception

Our conclusion from the whole case, therefore, is, that the corporation in question n longer exists, and that no mandamus can be issued to it or to the surviving persons wh were formerly members of the board. The prayer for a mandamus against the po-lice juries of the parishes of Madison and Carroll clearly cannot be granted. Tho bodies never had any power to assess the levee tax in question. There is no law au-thorizing them to do so. They do not act in concert, which they would have to do, in or der to assess a uniform tax on the whole dis trict; and there is no privy of duty, interest

is undoubtedly equivalent to a repeal of the

or succession between them and the extinct The remaining prayer, for an order directing the marshal to assess the tax, is equall inadmissible. It is true that, in the case the Supervisors of Lee county vs. Rogers (7 Wall., 175) we held that the circuit court acting in that case, after having issued a manamus to the supervisors of the county con manding them to levy a tax, and they having refused to obey the writ, was authorized, un der the code of Iowa, which provided for such a proceeding, to issue a writ to the marsha commanding him to levy and collect the tax-es required, but we have never gone beyond this case, which depended on the special lav referred to. The marshal is the executive officer of the court, and can only execute process; and the court, without some such special authority as that contained in th lowa code, cannot enforce its judgments for the recovery of a debt in any other way tha by seizing and selling the property of the judgment debtor or (where imprison-ment for debt is authorized) by seizing and detaining his person. the debtor is a corporation is cannot seize the property of its members. This it would do if it should issue a writ to upon the inhabitants of a municipal corpora tion or upon their private property. The cour

has no more authority, in point of law, seize the property of citizens for the debt of the corporation in which they reside (excepin some of the eastern States where a diffi ent system prevails) than it has to seize the property of another corporation. Its power o issue a mandamus to compel municipal o is a distinct power, which extends to all min isterial acts which officers are legally bound and refuse to perform. In the recent case of Rees vs. the City of Watertown (19 Wall. 107) we decided that the court has no genera power to commission the marshal to levy ment, and we refer to that case for a mor full explanation of our views on this subject Much reliance is placed by the counsel of the petitioner on the fact that the tax directed to be imposed by the acts of 1858 and 1856 were made a first lien and privilege upon the property liable thereto. We do not see how

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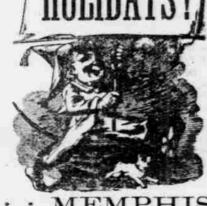
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